

in good faith with any procedures, conditions, and limitations will automatically terminate the authority for a variation and the proprietor thereupon shall fully comply with the prescribed requirements of regulations from which the variation was authorized. Authority for any variation may be withdrawn whenever in the judgment of the regional director (compliance) the revenue is jeopardized or the effective administration of this part is hindered by the continuation of the variation. (Sec. 201, Pub. L. 85–859, 72 Stat. 1395, as amended (26 U.S.C. 5556))

(Approved by the Office of Management and Budget under control number 1512–0292)

[T.D. ATF–299, 55 FR 24989, June 19, 1990, as amended by T.D. ATF–312, 56 FR 31077, July 9, 1991]

**§ 24.26 Authority to approve.**

The regional director (compliance) is authorized to approve, except as otherwise provided in this part, all applications, bonds, consents of surety, qualifying documents, claims, and any other documents required by or filed under this part, whether for original establishment, for changes subsequent to establishment, for discontinuance of business, for remission, abatement, credit, or refund of tax, or for any other purpose. (Sec. 201, Pub. L. 85–859, 72 Stat. 1378, as amended (26 U.S.C. 5351))

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**§ 24.27 Segregation of operations.**

The regional director (compliance) may require the proprietor to segregate operations within any wine premises established under this part, by partitions or otherwise, to the extent deemed necessary to prevent jeopardy to the revenue, to prevent confusion between operations, to prevent substitution with respect to the several methods of producing effervescent wine, and to prevent the commingling of standard wine with other than standard wine. (Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended (26 U.S.C. 5365))

**§ 24.28 Installation of meters, tanks, and other apparatus.**

The regional director (compliance) may require the proprietor to install meters, tanks, pipes, or any other apparatus for the purpose of protecting the revenue. Any proprietor refusing or neglecting to install a required apparatus will not be permitted to conduct business. (Sec. 201, Pub. L. 85–859, 72 Stat. 1395, as amended (26 U.S.C. 5552))

**§ 24.29 Claims.**

The regional director (compliance) may require the proprietor or other person liable for the tax on wine or spirits to file a claim and to submit evidence of loss in any case where wine or spirits are lost or destroyed. (Sec. 201, Pub. L. 85–859, 72 Stat. 1323, as amended, 1381, as amended (26 U.S.C. 5008, 5043, 5370))

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**§ 24.30 Supervision.**

The regional director (compliance) may require that operations on wine premises be supervised by any number of ATF officers necessary for the protection of the revenue or for the enforcement of 26 U.S.C. chapter 51 and applicable regulations. (Sec. 201, Pub. L. 85–859, 72 Stat. 1381, as amended, 1395, as amended (26 U.S.C. 5366, 5553))

**§ 24.31 Submission of forms and reports.**

The regional director (compliance) may require the proprietor to submit to a designated ATF officer copies of prescribed transaction forms, records, reports, or source records used to prepare records, reports or tax returns. (Sec. 201, Pub. L. 85–859, 72 Stat. 1396, as amended (26 U.S.C. 5555))

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**§ 24.32 Records.**

The regional director (compliance) may require the proprietor to maintain any record required by this part in a prescribed format or arrangement or otherwise change the method of record-keeping in any case where the required information is not clearly or accurately reflected. (Sec. 201, Pub. L. 85–

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§ 24.45

859, 72 Stat. 1381, as amended, 1395, as amended (26 U.S.C. 5367, 5555))

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### AUTHORITIES OF ATF OFFICERS

#### **§24.35 Right of entry and examination.**

Under 26 U.S.C. 7601, 7602, and 7606, ATF officers have authority to inspect during normal business hours the records, stocks, and wine premises (including any portion designated as a bonded wine warehouse) of the proprietor to determine compliance with all provisions of the internal revenue laws and regulations. In addition, for the purposes prescribed in 27 CFR 70.22, ATF officers may examine financial records, books of account, and any other books, papers, records, and data relevant to an inquiry. Any denial or interference with any inspection by the proprietor, or by agents or employees of the proprietor, is a violation of 26 U.S.C. 7342 and may be subject to an appropriate penalty. (August 16, 1954, Ch. 736, 68A Stat. 872, as amended, 901, as amended, 903, as amended (26 U.S.C. 5560, 7342, 7601, 7602, 7606))

#### **§24.36 Instruments and measuring devices.**

All instruments and measuring devices required by this part to be furnished by the proprietor for the purpose of testing and measuring wine, spirits, volatile fruit-flavor concentrate, and materials will be maintained by the proprietor in accurate and readily usable condition. The area supervisor may disapprove the use of any equipment or means of measurement found to be unsuitable for the intended purpose, inaccurate, or not in accordance with regulations. In this case, the proprietor shall promptly provide suitable and accurate equipment or measuring devices. (Sec. 201, Pub. L. 85-859, 72 Stat. 1379, as amended, 1381, as amended (26 U.S.C. 5357, 5366, 5368, 5552))

#### **§24.37 Samples for the United States.**

ATF officers are authorized to take samples of wine, spirits, volatile fruit-flavor concentrate, or any other mate-

rial which may be added to wine products, for analysis, testing, etc., free of tax to determine compliance with the provisions of law and regulation. (Sec. 201, Pub. L. 85-859, 72 Stat. 1380, as amended, 1382, as amended, 1392, as amended, 1396, as amended (26 U.S.C. 5362, 5373, 5511, 7510))

### FACILITIES AND ASSISTANCE

#### **§24.40 Gauging and measuring.**

ATF officers may require the proprietor to furnish the necessary facilities and assistance to gauge or measure wine or spirits in any container or to examine any apparatus, equipment, container, or material on wine premises. (Sec. 201, Pub. L. 85-859, 72 Stat. 1379, as amended, 1381, as amended, 1395, as amended, 1396, as amended (26 U.S.C. 5357, 5366, 5368, 5555))

#### **§24.41 Office facilities.**

The regional director (compliance) may require the proprietor to furnish temporarily a suitable work area, desk and equipment necessary for the use of ATF officers in performing Government duties whether or not such office space is located at the specific premises where regulated operations occur or at corporate business offices where no regulated activity occurs. Such office facilities will be subject to approval by the regional director (compliance). (Sec. 201, Pub. L. 85-859, 72 Stat. 1379, as amended, 1381, as amended, 1395, as amended (26 U.S.C. 5357, 5366, 5553, 7805))

### EMPLOYER IDENTIFICATION NUMBER

#### **§24.45 Use on returns.**

The employer identification number (as defined at 26 CFR 301.7701-12) of the taxpayer who has been assigned such a number will be shown on each return filed pursuant to the provisions of this part, including amended returns. Failure of the taxpayer to include the employer identification number on any return filed pursuant to the provisions of this part may result in the assertion and collection of the penalty prescribed in 27 CFR 70.113 of this chapter.